

Reported Recommending .....  
Ind. Postponed .....  
Passed House .....  
Failed to Pass House .....  
Passed Senate .....  
Failed to Pass Senate .....

House File 420

February 27, 1947.  
Ways and Means.

By BRYSON.

## A BILL FOR

An Act to provide for refunds where taxpayers have  
remitted more than 50% of the tax due and payable  
in the year 1946.

*Be It Enacted by the General Assembly of the State of Iowa:*

1     Section 1. In all cases where payments are, or have  
2     been made, of an amount in excess of 50% of the tax  
3     properly due and payable in the year 1946, the state tax  
4     commission shall make refunds to such taxpayers, and no  
5     application for such refunds shall be necessary by the  
6     taxpayer.

1     Sec. 2. This act, being deemed of immediate  
2     importance, shall be in full force and effect from and  
3     after its publication in the Radcliffe Signal,  
4     a newspaper published at Radcliffe, Iowa,  
5     and in The World Journal, a newspaper  
6     published at Ackley, Iowa.

### EXPLANATION OF H. F. 420

This bill is absolutely necessary because of the fact that no provision was made in the bill as passed by the Senate and House for refunds to those who had already paid an amount in excess of 50% of the tax payable for year 1946 and there were more than 7,000 of such payments made.